



State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board Meeting
Held on January 12, 2016
Des Plaines, Illinois

- 1. Roll Call:** Jim Bilotta; Kevin Freeman (via Conference call); Mauro Glorioso, Robert J. Steffen (Acting Member), and Jerry White (Acting Member).

Staff: Louis G. Apostol, JD, CAE, Executive Director & General Counsel;
Steve Waggoner, Chief Administrative Law Judge (via conference phone);
Dianne Lerman, Recording Secretary.

Mr. Glorioso presided over the meeting. The meeting convened at 10:00 a.m.

Mr. Glorioso moved to allow Mr. Freeman to participate in the meeting via conference phone. Mr. White seconded the Motion and it carried 3-0.

- 2. Approval of Board Minutes from the December 8, 2015 Meeting:**

Mr. Freeman moved to approve the Board Minutes of December 8, 2015 as presented. Mr. White seconded the Motion and it carried 4-0.

- 3. Adoption or Amendments to the Agenda:**

Mr. White moved to adopt the Agenda as presented. Mr. Steffen seconded the Motion and it carried 4-0.

Mr. Bilotta joined the meeting at 10:15 a.m.

- 4. Executive Director's Report**

Mr. Apostol provided an update on the status of the FY16 Budget and current operation's initiatives. He stated the current budget provided for the recruitment of (2) new ALJs and clerical staff that are essential for PTAB to exceed FY15 record total of 25,334 decisions. Mr. Apostol reported PTAB continues to utilize 75-day staff in an effort to reduce the backlog of appeals. He further reported the GOMB directed staff to prepare the FY17 budget request based on a 10% and a 20% reduction from the FY16 budget

BOARD MEMBERS

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

Jerry White (Acting)
Springfield

Robert J. Steffen (Acting)
South Barrington

appropriations request and to report the potential impact on operations if the reductions go into effect.

Mr. Apostol reported that negotiations with AFSCME continue to be ongoing. He further reported AFSCME has rejected all of the Governor's core proposals and there has been little movement after 67 days of negotiations. He stated he expects negotiations to continue into February 2016 and beyond. He reported budget negotiation meetings continue to be held in Champaign, Peoria and Springfield and via conference phone.

Mr. Apostol reported the Governor's Office has proposed a bonus compensation program based on performance. He stated this program will also assist merit compensation staff who have not received salary adjustments for (10) years.

Mr. Apostol presented an update on the status of the 2016 Regulatory Agenda. He stated this action formally provides for the Electronic Transfer of Information in an effort to reduce mailing costs. He further stated PTAB is currently transferring documents electronically by agreement of all parties with significant reductions in mailing costs.

Mr. Apostol informed the Board that the IT staff will present an update on current and prospective IT activities at the next PTAB meeting on February 9th in Springfield.

Mr. Apostol reported PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reviewed the upcoming PTAB meeting schedule. He recommended due to current budget issues, the Board may wish to reevaluate its travel schedule for meetings in Des Plaines and Springfield.

Mr. Apostol reported the ISBA State and Local Taxation Section Members will visit the Springfield office for a goodwill information tour. He also reminded the Board the next meeting is scheduled for Tuesday, February 9th at 10:00 a.m. in Springfield.

Mr. Freeman moved to accept the Executive Director's Report. Mr. White seconded the Motion and it carried 5-0.

5. Discussion of Motions

- a. Greg Cooper: #14-32893-I-1 (Cook – Thornton)

Mr. Freeman moved to grant a 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- b. Byron C.U.S.D. #226: #13-01186-I-3 (Ogle)

Mr. Freeman moved to grant a 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- c. Byron C.U.S.D. #226: #14-00462-I-3 (Ogle)

Mr. Freeman moved to grant a 90-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- d. Varesh Corporation: #14-30951-C-1 (Cook – Proviso)

Mr. Bilotta moved to grant a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- e. 6647 Ingleside, LLC: #14-30358-R-1 (Cook – Hyde Park)

Mr. Bilotta moved to grant a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- f. Gerald Forsythe: #14-31483-C-1 (Cook – W. Chicago)
Patrick Gibbons, Drummond & Briar LLC: #14-31481-C-2 (Cook – W. Chicago)
2005 W. Washington Blvd Condo Assoc.: #14-32920-R-1 (Cook – W. Chicago)
Atkore International, Inc.: #14-33876-I-3 (Cook – Thornton)
White Oaks Properties Group: #14-33952-R-1 (Cook – Thornton)
PJ & MR Investment, LLC: #14-33867-I-1 (Cook – Niles)
Bishop Lance Davis: #14-33884-C-1 (Cook – Thornton)
7-Eleven, Inc.: #14-33855-C-1 (Cook – Orland)
Fahim Lakhani 611 Wentworth, LLC: #14-33861-C-1 (Cook – Thornton)
Harry Travalos: #14-33887-C-1 (Cook – Niles)
Gina Buda G & L Series, LLC: #14-33866-C-1 (Cook – Thornton)
William Baird American Enterprise Bank: #14-33142-C-1 (Cook – Rich)
Colleen Murphy: #14-33227-R-1 (Cook – N. Chicago)
Byline Bank: #14-33254-R-1 (Cook – S. Chicago)
Hedy Pajonk Chexapad Holdings, LLC: #14-32925-C-1 (Cook – Jefferson)
Mirso Dragovic Pegas Properties, Inc.: #14-32900-I-3 (Cook – Jefferson)
Emil Baukert: #14-33883-C-1 (Cook – Niles)
Fahim Lakhani 102 PT, LLC: #14-33942-C-2 (Cook – Thornton)
Larry Irwin Apartment Investors VIII: #14-33941-C-1 (Cook – Thornton)
Larry Irwin DL Realty Partnership: #14-33940-C-1 (Cook – Thornton)
White Oak Properties Group: #14-33930-R-1 (Cook – Thornton)
Larry Irwin Apartment Investors XIV: #14-33929-C-1 (Cook – Thornton)
White Oak Properties Group: #14-33927-R-1 (Cook – Thornton)

White Oak Properties Group: #14-33926-R-1 (Cook – Thornton)
Lisa Dunbar Joy Fellowship Baptist Church: #14-33924-C-1 (Cook – Thornton)
White Oak Properties Group: #14-33922-R-1 (Cook – Thornton)
White Oak Properties Group: #14-33905-R-1 (Cook – Thornton)
Mullen Circle Brand: #14-33868-I-1 (Cook – Niles)

Mr. Bilotta moved to grant a final 60-day extension in each of the Class 1 appeals and a final 90-day extension in each of the Class 2 and 3 appeals listed above.
Mr. Steffen seconded the Motion and it carried 5-0.

- g. Fred Schwer Exelon Corporation: #11-05318-I-3 (DeWitt)

Mr. Glorioso moved to Grant the DeWitt County Board of Review a final 60-day extension. Mr. White seconded the Motion and it carried 5-0.

- h. D.J.W., Ltd.: #14-00263-I-3 (Stark)

Mr. Bilotta moved to grant the Stark County Board of Review a 60-day extension.
Mr. White seconded the Motion and it carried 5-0.

- i. Steven Landreth: #14-03358-R-1 (Union)

Mr. Glorioso moved to grant the Union County Board of Review a final 30-day extension. Mr. White seconded the Motion and it carried 5-0.

- j. The Golf Club at Stonewall Orchard, LLC: #14-02240-C-3 (Lake)

Mr. White moved to grant the Lake County Board of Review a 60-day extension.
Mr. Steffen seconded the Motion and it carried 5-0.

- k. Exelon Generation Company, LLC: #13-01185-I-3 (Ogle)

Mr. Glorioso moved to grant a 90-day extension to Intervenor, Byron C.U.S.D. #226. Mr. Steffen seconded the Motion and it carried 5-0.

- l. Edward F. Paliatka: #14-20581-R-2 (Cook – Bremen)
Doug Shiple Midlothian Country Club: #14-22743-C-3 (Cook – Bremen)

Mr. White moved to grant a final 60-day extension to Intervenor, Forest Ridge S.D. #142, in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- m. David Wang Exelon Generation Company: #12-04331-I-3 (DeWitt)
Exelon Generation Co. LLC: #13-03247-I-3 (DeWitt)

Mr. Freeman moved to grant a 90-day extension to Intervenor, Clinton Unit S.D. #15, DeWitt County Board, Richland C.C.D. #537, Vespasian Warner Public Library, in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0.

- n. Kraft Foods, Inc.: #14-26010-C-3 (Cook – Northfield)

1. Mr. Freeman moved to grant a final 90-day extension to Intervenor, Sunset Ridge S.D. #29. Mr. White seconded the Motion and it carried 5-0.

2. Mr. Freeman moved to grant a final 90-day extension to Intervenor, New Trier H.S.D. #203. Mr. White seconded the Motion and it carried 5-0.

- o. GW Mt. Prospect LLC: #14-25547-C-2 (Cook – Wheeling)
Gendell Partners Euclid Wolf, LLC: #14-25829-C-2 (Cook – Wheeling)

Mr. Freeman moved to grant a final 90-day extension Intervenor, River Trails S.D. #26, in each of the appeals listed above. Mr. White seconded the Motion and it carried 5-0.

- p. Horizons Management Assoc., LLC: #14-23944-C-2 (Cook – Lyons)

Mr. Freeman moved to grant a final 90-day extension to Intervenor, Lyons S.D. #103. Mr. White seconded the Motion and it carried 5-0.

- q. Target Corporation: #14-24242-C-2 (Cook – Stickney)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor, Reavis H.S.D. #220. Mr. Glorioso seconded the Motion and it carried 5-0.

- r. AT&T Services: #14-23497-I-2 (Cook – Lyons)

Mr. White moved to grant a final 45-day extension to Intervenor, Summit S.D. #104. Mr. Glorioso seconded the Motion and it carried 5-0.

- s. John Boedeker: #14-03532-C-3 (St. Clair)

Mr. Freeman moved to grant a final 60-day extension to Intervenor, Southwestern Illinois College #522. Mr. White seconded the Motion and it carried 5-0.

- t. Bre/Esa P. Portfolio, LLC: #14-03596-C-2 (St. Clair)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, Southwestern Illinois College #522 and Central S.D. #104. Mr. White seconded the Motion and it carried 5-0.

- u. Christy Lamb: #14-02794-R-1 (McHenry)

Mr. Freeman moved to grant a final 60-day extension for rebuttal evidence. Mr. White seconded the Motion and it carried 5-0.

- v. Efi Andrianopoulos: #14-29316-C-1 (Cook – Jefferson)

Mr. White moved to reinstate the appeal and notify the Board of Review. Mr. Bilotta seconded the Motion and it carried 5-0.

- w. Collinsville C.U.S.D. #10: #13-01158-C-3 (Madison)

Mr. Glorioso moved to deny the request to withdraw the appeal. Mr. Freeman seconded the Motion and it carried 5-0.

- x. Shadow Ridge: #14-28813-R-1 (Cook – Palos)
Shadow Ridge: #14-28817-R-1 (Cook – Palos)
Shadow Ridge: #14-28819-R-1 (Cook – Palos)
Shadow Ridge: #14-28820-R-1 (Cook – Palos)
Shadow Ridge: #14-28828-R-1 (Cook – Palos)
Shadow Ridge: #14-28830-R-1 (Cook – Palos)
Shadow Ridge: #14-28840-R-1 (Cook – Palos)

Mr. White moved to reinstate appeals and notify the Board of Review in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- y. Vincent Incopero: #12-27066-R-1 (Cook – Proviso)
Vincent Incopero: #12-27067-R-1 (Cook – Proviso)
Vincent Incopero: #12-27068-R-1 (Cook – Proviso)
Vincent Incopero: #12-27069-R-1 (Cook – Cicero)
Vincent Incopero: #12-27070-R-1 (Cook – Proviso)

Mr. Bilotta moved to deny the Motion to Reconsider. Mr. White seconded the Motion and it carried 5-0.

- z. Gregory Yurovsky: #13-22225-R-2 (Cook – N. Trier)

Mr. Bilotta move to grant the Motion to Strike with respect to the appraisal prepared for BMO Harris Bank, N.A. with effective date of 11-16-12; And to deny the Motion to Strike with respect to the second appraisal submitted by Appellant for JP Morgan Chase Bank, N.A. with effective of 4-19-13 previously submitted. Mr. White seconded the Motion and it carried 5-0.

- aa. Community Housing Partners XI: #11-21609-C-1 (Cook – Lake View)

Appellant originally filed with the PTAB on 2-16-12. A decision was rendered from the PTAB and the file was closed with a stipulation signed by both parties on 1-23-15. An amended stipulation was received from the Appellant and signed by both parties on 12-28-15. Parties to the appeal are requesting the PTAB amend the decision issued 1-23-15 to reflect the new stipulation.

Mr. Glorioso moved to grant the request to issue an amended decision. Mr. White seconded the Motion and it carried 5-0.

6. Attachments

Decisions A-G and Z

As to Attachment A, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Freeman moved to approve the attachment as amended. Mr. White seconded the Motion and it carried 5-0.

As to Attachment C, Mr. Glorioso moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment D, Mr. Bilotta moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

As to Attachment E, Mr. Steffen moved to approve the attachment. Mr. White seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment F, Mr. Bilotta moved to approve the attachment. Mr. White seconded the Motion and it carried 5-0.

As to Attachment G, Mr. Glorioso moved to approve the attachment. Mr. White seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

As to Attachment Z, Mr. White moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 5-0.

Workload Report

Mr. Apostol presented and reviewed the Workload Report. This report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported ALJ staff continues to reduce the backlog of appeals pending before PTAB. He stated the final resolution of the FY16 budget and recruitment of additional staff will be essential to continuing the reduction process.

7. Other Business

The Board reviewed upcoming meeting dates. Due to the current budget impasse and the costs related to travel, the Board made the following Motion:

Mr. Freeman moved to amend PTAB's 2016 Meeting Schedule to include meetings in Springfield in February, May, August, and November. The remaining meetings will be in Des Plaines and all dates will remain the same. Mr. White seconded the Motion and it carried 5-0.

8. Adjournment

Mr. Bilotta moved to adjourn the meeting at 11:25 a.m. Mr. Freeman seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director & General Counsel

LGA/dl